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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	X
In re:	:
	:
DELPHI CORPORATION, <u>et al.</u>	:
	:
Debtors.	:
	X

Chapter 11

Case No. 05-44481 (RDD)

(Jointly Administered)

**STATEMENT OF JOHN E. BENZ & CO. RESERVING ANY AND ALL RIGHTS TO OBJECT
TO THE MOTION FOR AN ORDER PURSUANT TO 11 U.S.C. §§ 105(a) and 502(c)
ESTIMATING OR PROVISIONALLY ALLOWING CLAIMS SOLELY FOR PURPOSES OF
ADMINISTRATION OF DISCOUNT RIGHTS OFFERING**

**TO: HONORABLE ROBERT D. DRAIN,
UNITED STATES BANKRUPTCY JUDGE**

John E. Benz & Co. ("Benz & Co.") respectfully submits this statement ("Statement") reserving all rights with regard to the Motion ("Motion") for an Order Pursuant to 11 U.S.C. §§ 105(a) and 502(c) Estimating or Provisionally Allowing Claims Solely for Purposes of Administration of Discount Rights Offering. In support of its Statement, Benz & Co. respectfully represents as follows:

BACKGROUND

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (11 U.S.C. §§ 101 *et seq.*) in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, Benz & Co. timely filed an administrative proof of claim (Claim No. 14297) and a general unsecured proof of claim (Claim No. 14314) against the Debtors related to their lease and occupancy of property located at 3535 Kettering Boulevard in Dayton, OH.

3. In accordance with the lease, the Debtors were required to obtain the authorization of Benz & Co. before making any permanent improvements to the property.

4. Upon information and belief, the Debtors failed to obtain authorization from Benz & Co. and subsequently made improvements to the property which will cost in excess of \$200,000.00 for Benz & Co. to remove. This amount represents an unliquidated claim related to the administrative and/or prepetition claims of Benz & Co.

RESERVATION OF RIGHTS

5. Benz & Co. is currently analyzing the costs related to removing the improvements improperly left behind when the Debtors' lease expired. At this time Benz & Co. does not object to the Motion.

6. Benz & Co. is attempting to obtain information and reserves all rights to file an objection to the Motion as described in the in the Order Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 2002(m) 3007, 7016, 7026, 9006, 9007 and 9014 Establishing (I) Dates for Hearing Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims (the "Claim Objection Procedures Order") (Docket No. 6089).

Dated: January 11, 2008
New York, New York

DLA PIPER US LLP

By: /s/ Thomas R. Califano
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